

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

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Prepared By: The Professional Staff of the Policy and Steering Committee on Ways and Means

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**BILL:** CS/SB 26-A

**INTRODUCER:** General Government Appropriations Committee and Senator Baker

**SUBJECT:** Marine Resources Conservation Trust Fund

**DATE:** January 8, 2009      **REVISED:** \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	DeLoach	DeLoach	GA	<b>Fav/CS</b>
2.	McVaney	Kelly	WPSC	<b>Favorable</b>
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____
6.	_____	_____	_____	_____

**Please see Section VIII. for Additional Information:**

A. COMMITTEE SUBSTITUTE.....  Statement of Substantial Changes

B. AMENDMENTS.....  Technical amendments were recommended

Amendments were recommended

Significant amendments were recommended

**I. Summary:**

This bill removes the requirement that a portion of the documentary stamp tax be distributed to the Marine Resources Conservation Trust Fund (MRCTF) for marine mammal care.

This bill substantially amends section 379.208, Florida Statutes.

This bill repeals section 201.15(1)(c)(5), Florida Statutes.

**II. Present Situation:**

The Fish and Wildlife Conservation Commission has managed the Oceanaria Reimbursement Assistance Program for rescued, rehabilitated, and released Florida manatees since 1991. In 2000, the Legislature authorized \$2 million from documentary stamp tax distributions to be paid into the Marine Resources Conservation Trust Fund annually for the rescue and rehabilitation of manatees. Section 379.208 (3)(a), F.S., directs that this source of revenue be provided to reimburse the cost of activities authorized by the U.S. Fish and Wildlife Service for facilities involved in the actual rescue and full-time acute care veterinarian-based rehabilitation of manatees. At present, three manatee rehabilitation facilities participate in this program:

Lowry Park Zoo, Miami Seaquarium, and Sea World Florida. In addition, funds are provided for training on the care, treatment, and rehabilitation of marine mammals at Whitney Laboratory and the College of Veterinary Medicine at the University of Florida.

Chapter 2008-114, Laws of Florida, changed the distribution of documentary stamp tax revenues in the Marine Resources Conservation Trust Fund to the lesser of .14 percent of the remainder or \$2 million in each fiscal year. For the 2008-09 fiscal year, the November 2008 revenue estimate is \$440,000.

### **III. Effect of Proposed Changes:**

Documentary stamp tax revenues will no longer be distributed to the Marine Resources Conservation Trust Fund for marine mammal care. Activities associated with this funding, specifically manatee rescue and rehabilitation, are currently funded from vessel registration fees in the Marine Resources Conservation Trust Fund.

### **IV. Constitutional Issues:**

#### **A. Municipality/County Mandates Restrictions:**

None.

#### **B. Public Records/Open Meetings Issues:**

None.

#### **C. Trust Funds Restrictions:**

None.

### **V. Fiscal Impact Statement:**

#### **A. Tax/Fee Issues:**

None.

#### **B. Private Sector Impact:**

None.

#### **C. Government Sector Impact:**

According to the November 2008 Revenue Estimating Conference, in Fiscal Year 2008-2009, \$440,000 is expected to be distributed to the MRCTF from the documentary stamp tax revenue. This bill redirects this distribution to the General Revenue Fund instead of the MRCTF. There is no reduction or elimination of the program, as the vessel registration fees currently deposited in the trust fund are estimated to cover the current year appropriation.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Additional Information:**

- A. **Committee Substitute – Statement of Substantial Changes:**  
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

**CS by General Government Appropriations on January 7, 2009:**

The committee substitute removes the requirement that a portion of the documentary stamp tax be distributed to the Marine Resources Conservation Trust Fund (MRCTF) for marine mammal care. According to the November 2008 Revenue Estimating Conference, in Fiscal Year 2008-2009, \$440,000 is expected to be distributed to the MRCTF from the documentary stamp tax revenue. This bill redirects this distribution to the General Revenue Fund. There is no reduction or elimination of the program, as the vessel registration fees currently deposited in the trust fund are estimated to cover the current year appropriation.

- B. **Amendments:**

None.